

APPENDIX H

MANAGEMENT CONTROL EVALUATION CHECKLIST
TRAVEL OPERATIONSA. Function

The function covered by this checklist is for the travel operations.

B. Purpose

The purpose of this checklist is to assist the Operating Location (OPLOC) Director and Finance and Accounting Officer (FAO) in evaluating the key management controls listed below. It is not intended to cover all controls.

C. Instructions

Answers must be based on the actual testing of key management controls (for example, document analysis, direct observations, sampling, simulation, other). Answers which indicate deficiencies must be explained and corrective action indicated in supporting documentation. Army organizations must review their controls periodically (using the checklist in this appendix) in accordance with the major command management control plan and certify that the evaluation has been conducted on DA Form 11-2-R (Management Control Evaluation Certification Statement). To complete, Army organizations should follow directions in AR 11-2, Management Control. DFAS-IN OPLOCs will formally evaluate their controls in accordance with DFAS Regulation 5010.38-R, Internal Management Control Program, and specific instructions issued by DFAS-IN. FAOs and OPLOC Directors are encouraged to use these controls as guidelines for day-to-day operations.

D. Test Questions (Negative answers indicate a management control weakness.)

1. Is a valid order presented with each permanent change of station (PCS) and temporary duty (TDY) advance or settlement voucher?
2. Are computation methods based upon current references?
3. Are advances normally paid within ten days of the beginning of travel?
4. Is the traveler being furnished proper notification regarding the settlement of advances?
5. Are computation methods for PCS/TDY advance/settlement vouchers uniform?
6. Are settlement vouchers received on a timely basis after the completion of travel?

7. Are vouchers processed on a timely basis?
8. Do procedures require a review of ALL vouchers of \$2,500.00 or more?
9. Do procedures require a statistical sampling for vouchers less than \$2,500.00?
10. Is the DD Form 1588 or automated equivalent posted with the PCS/TDY advance/settlement information?
11. Is the DD Form 1588 or automated equivalent reviewed to prevent duplicate payments and/or identify open advances?
12. Are transaction for others (TFO) copies forwarded directly to the travel section of the servicing finance office?
13. Are copies of processed vouchers furnished to civilian and military pay on transmittal letters?
14. Is an advance/DUE US suspense file established?
15. Is an advance/DUE US suspense file reviewed daily?
16. Are collection actions in compliance with regulatory guidance?
17. Are DUE US vouchers settled by payment from the traveler or forwarded for payroll deductions?
18. Is a DD Form 1588 or automated equivalent maintained for 12 months after PCS/expiration term of service (ETS)?
19. Is documentation retained for substantiating payments (i.e., receipts, orders)?
20. Are procedures in effect to control accrued per diem payments?
21. Is the losing station contacted when the DD Form 1588 or automated equivalent is missing or incomplete, upon inprocessing?
22. Is a monthly reconciliation of outstanding advance conducted with accounting?